

Required Return Attachments and Attachment Order

Returns should be filed with schedules and attachments in the order noted below. If a form, schedule or worksheet is not used do not attach it; skip the number and keep the remaining pages in attachment order

| Required Forms and Attachments | Attachment Order | When Forms, Schedules or Attachments are Required |
|---|------------------|---|
| Form L-1065, page 1 | Top page | All returns |
| Schedule 1 – Partner Information Schedule | Attachment 1 | All returns |
| Schedule 1A – Partner Information Schedule for Downstream Partnership | Attachment 1A | Returns for partnerships electing to pay tax who have a partnership as a partner |
| Schedule 2 – Partner Income and Tax Calculation Schedule | Attachment 2 | Partnerships filing information returns complete columns 1 - 4. Partnerships electing to pay tax must complete entire schedule. |
| Schedule 2A – Partner Income and Tax Calculation Schedule for Downstream Partnership | Attachment 2A | Partnerships electing to pay tax who have a partnership as a partner must complete and attach this schedule. |
| Schedule A – Allocable Partnership Ordinary Business Income | Attachment 3 | All returns |
| Schedule B – Apportioned Income (Income not Included in Schedules A or F) | Attachment 4 | All returns (including returns where Schedule B is blank) |
| Schedule C – Distribution to Partners | Attachment 5 | All returns |
| Schedule D – Business Allocation Percentage | Attachment 6 | Returns with a business allocation percentage of less than 100% |
| Schedule E – Rental Real Estate | Attachment 7 | Returns reporting rental real estate activities |
| Schedule F – Allocated or Apportioned Guaranteed Payments to Partners | Attachment 8 | Returns reporting guaranteed payments to one or more partners |
| Schedule G – Credit for Tax Paid to Another City in Behalf of Resident Partners | Attachment 9 | Returns for partnerships electing to pay tax who are claiming credit for tax paid to another city |
| Schedule B1 – Interest Income (Schedule B, line 1, by partner) | Attachment 10 | Returns reporting interest income |
| Schedule B2 – Dividend Income (Schedule B, line 2, by partner) | Attachment 11 | Returns reporting dividend income |
| Schedule B3 – Net Short Term Capital Gain (or Loss) (Sch. B, line 3, by partner) | Attachment 12 | Returns reporting short term capital gain (or loss) |
| Schedule B4 – Net Long Term Capital Gain (or Loss) (Sch. B, line 4, by partner) | Attachment 13 | Returns reporting long term capital gain (or loss) |
| Schedule B5 – Net Section 1231 Gain (or Loss) (Sch. B, line 5, by partner) | Attachment 14 | Returns reporting Section 1231 gain (or loss) |
| Schedule B6 – Net Income (Loss) from Rental Real Estate Activities (Sch. B, line 6, by partner) | Attachment 15 | Returns reporting income (loss) from rental real estate activities |
| Schedule B7 – Net Income (Loss) from Other Rental Activities (Schedule B, line 7, by partner) | Attachment 16 | Returns reporting income (loss) from other rental activities |
| Schedule B8 – Royalty Income (Schedule B, line 8, by partner) | Attachment 17 | Returns reporting royalty income |
| Schedule B9 – Other Income (Schedule B, line 9, by partner) | Attachment 18 | Returns reporting other income |
| Schedule B10 – Ordinary Income from Other Partnerships (Schedule B, line 10, by partner) | Attachment 19 | Returns reporting ordinary income from another partnership |
| Schedule B11 – Summary by Partner by Schedule B Line Number (Schedule B, line 11, by partner) | Attachment 20 | Returns reporting any type of Schedule B income |
| Schedule RZ (Form L-1065), Renaissance Zone Deduction Sch. | Attachment 21 | If Renaissance Zone deduction claimed |
| Schedule S – Supporting Notes and Statements | Attachment 22 | If explanatory supporting notes or schedules attached |
| Federal Schedule F (Form 1040) | Fed form # order | If included in federal return |
| Federal Form 1065, Page 1 | Fed form # order | All returns |
| Federal Schedule D, (Form 1065) | Fed form # order | If included in federal return |
| Federal Schedule K, (Form 1065) | Fed form # order | All returns |
| Federal Form 1125-A, Cost of Goods Sold | Fed form # order | If included in federal return |
| Federal Form 4562, Depreciation and Amortization | Fed form # order | If included in federal return |
| Federal Form 4797, Sales of Business Property | Fed form # order | If included in federal return |
| Federal Form 6252, Installment Sale Income | Fed form # order | If included in federal return |
| Federal Form 8582, Passive Activity Loss Limitations | Fed form # order | If included in federal return |
| Federal Form 8824, Like-Kind Exchanges | Fed form # order | If included in federal return |
| Federal Form 8825, Rental Real Estate Income and Expenses of a Partnership or an S Corporation | Fed form # order | If included in federal return |
| Supplementary schedules to federal forms and schedules | Schedule order | If included in federal return |

All supplementary schedules to federal forms and schedules must be attached.

Failure to attach forms, schedules or worksheets noted above to a return may delay the processing of the return.